APPENDIX XXII.

[Vide item VI.—Papers laid on the table of the House, at page 82 supra.]

REVENUE DEPARTMENT.

I

Letter from J. W. SMYTH, Esq., I.C.S., Secretary to the Government of Bombay, Revenue Department, to the Secretary to the Government of Madras, Revenue Department, dated Poona, the 28th October 1928, No. 4421-C/24.

[*Subject.*—Clubs—Procedure in connexion with the collection of licence fees from —.]

With reference to your letter No. 985-D/28, dated 16th October 1928, I am directed by the Government of Bombay (Transferred Departments) to state that previously to 1st April 1928 the secretary of each club was required to submit to the Collector of the district on the 1st April and the 1st October every year, in such form as the Collector prescribed, a true and correct account of all spirits received, consumed and held in stock at the club. On receipt of this information the Collector assessed the fee for each club on the basis of the purchases made by it during the previous six months in accordance with the following scale :—

	Per dozen quart bottles.		
	RS.	A.	P.
Sparkling wines and liqueurs	6	0	0
Spirits	4	8	0
Still wines, i.e., Sherry, Port, Madeira, Vermouth, Milk Punch, and allied wines usually taken in small glasses	2	4	0
Other light wines	0	12	0
Fermented liquors	0	6	0

Since 1st April 1928 the fees have been assessed in accordance with the above scale but quarterly in arrears on sales and not on purchases.

2. The total amount of revenue realized from these fees during each of the years 1926–27 and 1927–28 in the Presidency proper was as follows :—

	RS.
1926–27	47,190
1927–28	47,292

Similar information for Sind has been called for and will be communicated to you when received.

[28th January 1929

II

Letter from J. W. Smyth, Esq., I.C.S., Secretary to the Government of Bombay, Revenue Department, to the Secretary to the Government of Madras, Revenue Department, dated Bombay Castle, the 30th October 1928, No. 4421-C/24.

[*Subject.*—Clubs—Procedure in connexion with the collection of licence fees from —.]

In continuation of my letter No. 4421-C/24, dated 28th October 1928, I am directed by the Government of Bombay (Transferred Departments) to state that the total amount of revenue realized from licence fees of clubs in Sind during the year 1926–27 and 1927–28 was Rs. 12,392 and Rs. 12,866 respectively.

III

Reference from the Commissioner of Excise C.R. No. 9714/Abk., dated 1st November 1928.

Khan Bahadur Muhammad Bazl-ul-lah Sahib Bahadur, c.i.e., o.b.e.,

Acting Third Member, Board of Revenue, and Commissioner of Excise.

The Commissioner submits a statement furnishing as far as is available the information called for by Government in regard to non-proprietary clubs. The Collectors of Vizagapatam, East Godavari and the Nilgiris districts have not yet furnished the necessary particulars. A supplemental statement will be submitted on receipt of their reports.

2. A statement showing the kinds and rates of excise duties and licence fees paid by liquor shops and the amounts collected during the last two years is also submitted.

W. A. Brito,
Secretary.

To the Secretary to Government, Revenue Department, with two statements.

TAMIL NADU LEGISLATIVE ASSEMBLY
TRUTH ALONE TRIUMPHS

ENCLOSURES.

(1)

Statement showing the particulars of the non-proprietary clubs in the Madras Presidency which supply foreign liquor to the members.

District.	Name of the club.	Place where situated.	1926-27. Number of members.	1926-27. Spirits.	1926-27. Wines.	1926-27. Beer.	1926-27. Approximate cost.	1927-28. Spirits.	1927-28. Wines.	1927-28. Beer.	1927-28. Cost.
				GALS.	GALS.	GALS.	RS	GALS.	GALS.	GALS.	RS.
1. Ganjam	(1) The Ganjam Club	Berhampur	15	16	3	2	7,007	9	4	..	4,507
2. Vizagapatam.	(1) The English Club	Waltair	..	..	..	..	..	..	..	..	..
	(2) The East Coast Battalion Club.	Vizagapatam	..	..	..	..	..	..	..	..	..
3. East Godavari.	....	....	..	..	..	..	..	..	..	..	..
4. West Godavari.	Nil	....	..	..	..	..	..	..	..	..	..
5. Kistna	The Bezwada Club	Bezwada	13	23	7	1	982	23	11	11	1,133
	The Masonic Lodge	Bezwada	69	2	..	..	84	2	..	4	126
6. Guntur	Nil	....	..	..	..	..	..	..	..	..	..
7. Nellore	The Nellore Club	Nellore	10	12	2	2	476	18	4	5	776
8. Cuddapah	Nil	....	..	..	..	..	..	..	..	..	..
9. Anantapur	....	....	..	..	..	..	..	..	..	..	..
10. Bellary	....	....	..	..	..	..	..	..	..	..	..
11. Kurnool	The Officer's Club or the English Club.	Kurnool	16	* 1/3	..	..	* 15	..	..	..	..
12. Madras	(1) Madras Sailoring Club	South Quay of the Harbour.	104	49	13	152	2,723	51	6	154	2,683
	(2) Madras Port Staff Club	North Beach Road.	134	187	21	1,858	12,777	318	42	2,877	20,526
	(3) Madras Club	Royapetta	2,126	1,368	..	1,384	56,855	1,539	..	1,665	64,115
	(4) Gymkhana Club	Island Grounds	600	726	..	842	32,525	595	..	1,044	28,515
	(5) Madras City Police Club	Egmore	139	..	..	1,440	2,550	..	..	1,400	2,400
	(6) Cosmopolitan Club	Mount Road	No permanent bar attached.								
	(7) Nurses Club	Egmore	No permanent bar attached.								

* Represents figures for 1926-27 and 1927-28.

Statement showing the particulars of the non-proprietary clubs in the Madras Presidency which supply foreign liquor to the members—*cont.*

District.	Name of the club.	Place where situated.	Number of members.	1926–27. Spirits.	Wines.	Beer.	Approximate cost.	1927–28. Spirits.	Wines.	Beer.	Cost.
				GALS.	GALS.	GALS.	RS.	GALS.	GALS.	GALS.	RS.
	(8) Messrs. Best & Co.'s Mess ..	North Beach Road.		No regular mess—No members—No secretary.							
	(9) Second Field Brigade ..	Regimental Institute.		No information can be had from the military officer.							
	(10) Sergeant Mess and Officers Mess.	..		No information can be had from the military officer.							
	(11) Adyar Club	Adyar	508	233	166	397	17,985	282	183	460	21,260
	(12) Madras Cricket Club ..	Chepauk ..		Information not available.							
13. Chingleput ..	(1) The Railway Institute, Perambur.	Perambur ..		Information not available.							
	(2) Madras Race Club	Guindy	605	222	25	539	10,586	213	20	539	9,814
14. Chittoor ..	(1) Name not furnished	Chittoor ..	8	Information not available.							*
15. North Arcot	(1) The Vellore Club ..	Vellore	14	4	32	..	†	..	34	8	† 2,411
16. South Arcot.	(1) Cuddalore Club ..	Fort St. David, Cuddalore N.T.	11	77 gallons.			3,165	135 gallons.			2,687
	(2) Railway Institute Villupuram.	Railway colony, Villupuram.	220	10	2	12	297	10	2	12	297
17. Tanjore ..	(1) English Club	Tanjore ..	9	55			1,926	73		96	2,927
	(2) Do.	Negapatam ..	39	171	..	69	4,934	168	..	46	4,735
18. Trichinopoly.	(1) The English Club ..	Trichinopoly Cantonment.	150	776	25	494	31,432	726	103	599	30,046
	(2) The Staff Club for officers of the South Indian Railway Volunteers Corps ‡	Do.	35	..	..	..	..	61	9	673	4,629
	(3) Officers' Mess, 1/15th Punjab Regiment.	Trichinopoly ..		Information not available.							

* Receipts in March to May 1928 Seven bottles of whisky Rs. 55.

† Cost of liquor for the years October 1926 to September 1927 and October 1927 to September 1928.

‡ Opened from April 1927.

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19. Madura ..	(1) The English Club	Kodaikanal ..	295	418 gallons in all.			9,802	386 gallons in all.			9,411
	(2) The Madura Club	Madura ..	37	592 gallons ,,			7,707	393 ,,			9,202
	(3) The Garden Club	Do.	12	364 gallons ,,			3,485	435 ,,			4,003
20. Ramnad ..	..	.. ..	..	..	..	..	..	..	..	..	..
21. Tinnevelly ..	The Palamcottah Club	Palamcottah High ground.	9	495 gallons in all.			9,039	230 gallons in all.			5,502
	The English Club	Tuticorin Beach road.	70	333 gallons ,,			14,000	333 ,,			14,000
22. Coimbatore.	The Coimbatore Club	Coimbatore ..	Information not furnished in the absence of a legal provision.								
23. The Nilgiris.	The Anamala Planters' Club ..	Valparai ..	80	556 gallons in all.			8,819	876 gallons in all.			13,676
	....	....	..	..	..	..	..	..	..	..	..
24. Salem ..	The Salem Club	Salem	11	73	23	..	3,000	66	22	..	2,800
	The Yercaud Club	Yercaud ..	51	48	83	35	4,665	43	88	59	5,140
25. South Kanara.	Mangalore Club	Mangalore ..	25	93	93	134	6,136	108	36	183	5,888
	Canara Club..	Bendoor (Mangalore).	24	2	1	2	120	2	1	3	92
26. Malabar ..	(1) Cochin Club	Cochin Town ..	102	233	37	253	12,000	..	..	..	..
	(2) Meppadi Club (European) ..	Meppadi ..	29	Not available.			9,600	..	..	..	..
	(3) Talapoya Club (European) ..	Talapoya ..	40	42	14	103	6,530	..	..	..	..
	(4) Cosmopolitan Club	Tellicherry .	38	441 gallons in all.			1,916	..	..	..	.. ‡
	(5) European Club	Do. ..	18	60 ,,			7,800	..	..	..	..
	(6) The Malabar Club	Calicut ..	241	Quantity not available.			23,448	Quantity not available.			32,010
	(7) The Cosmopolitan Club ..	Do. ..	90	Information regarding quantity purchased with cost not available.							
	(8) Cannanore Club	Cannanore ..	15	872 gallons in all.			13,294	..	..	..	..§
27. Mettur ..	Nil.	..	..	..	..	..	..	..	..	..	..

‡ Opened from April 1927.

§ Figures given against 1926–27 include the quantity purchased in 1927–28 also and its cost.

TRUTH ALONE TRIUMPHS

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Statement showing various excise duties and licence fees paid by liquor shops and the amounts collected during 1926–27 and 1927–28.

I. Duty.

Kind of liquor.	Rate of excise duty.
Arrack	Rs. 8–7–0 to Rs. 11–2–3 per proof gallon.
Locally-made foreign liquor	Rs. 17–8–0 per proof gallon.
Beer	Re. 0–8–0 per imperial gallon.

II. Licence fees.

(*a*) Arrack shops, toddy shops, beer shops and F.L. taverns are sold under the auction system.

(*b*) Fixed fee licences for the sale of foreign liquor.

Kind of fixed fee licence.	Licence fee per annum.
F.L. 1. Wholesale licence.	Rs. 1,000 in Madras. Rs. 250 in other districts.
F.L. 2. Retail ...	Rs. 1,000 or Rs. 750 in the Nilgiris except Gudalur. Rs. 500 in Madras and in Gudalur. Rs. 250 in large towns and in Kodaikanal, Yercaud and Cochin, in Shiyali, Tiruturaipundi, Tiruvadanai, Tenkasi and Ambasamudram. Rs. 150 in small towns.
F.L. 4. Retail for sale of beer	Rs. 50.
F.L. 7. Hotel ...	Rs. 500 or Rs. 250 in Madras. Rs. 100 or Rs. 50 in the Nilgiris. Rs. 50 or Rs. 25 in the rest of the Presidency.
F.L. 8. Bar (Madras City only) ...	Rs. 100 monthly for first-class bar. Rs. 50 monthly for second-class bar.
Special bar licence ...	Fees fixed by the Commissioner according to circumstances.
F.L. 9. Refreshment room licence ...	Rs. 50 to Rs. 350 per annum.
F.L. 10. Refreshment room (others).	Rs. 500 in Madras. Rs. 75 rest of the Presidency.
F.L. 11. Occasional.	Not exceeding Rs. 100 on each occasion.
F.L. 12. Auctioneers licence	Rs. 5 per annum.
F.L. 13. Rectified spirit	Rs. 10 per annum.
F.L. 17. Medicated wines	Rs. 10 per annum.
F.L. 1. (*a*) Compounding ...	Rs. 250.
F.L. 1. (*b*) Bottling.	Rs. 50.
Dining car licences...	Rs. 50.

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III. Actual amount collected during the last two years.

	Duty.		Licence fees.	
	1926-27.	1927-28.	1926-27.	1927-28.
	RS.	RS.	RS.	RS.
Arrack shops (contract distillery system areas)	1,33,00,423	1,34,79,617	68,93,263	70,57,230
Beershops	2,73,929	2,64,695	2,28,836	2,73,456
Foreign liquor taverns and shops assigned on fixed fees	1,39,768	3,41,469	4,64,503	4,13,740
Toddy shops	1,05,23,708	1,13,90,425	1,26,68,783	1,32,12,239
Total ..	2,42,37,828	2,54,76,206	2,02,55,385	2,09,56,665

TAMIL NADU LEGISLATIVE ASSEMBLY
TRUTH ALONE TRIUMPHS

IV

Reference from the Commissioner of Excise, C.R. No. 9714/Abk., dated 27th November 1928.

In continuation of Commissioner's Reference on C.R. No. 9714/Abk., dated 1st November 1928, a supplemental statement showing the particulars of the non-proprietary clubs in the Madras Presidency which supply foreign liquor to members is herewith submitted.

ENCLOSURE

Statement showing the particulars of the non-proprietary clubs in the Madras Presidency which supply foreign liquor to the members.

District.	Name of the club.	Place where situated.	Number of members.	1926–27. Spirits.	1926–27. Wines.	1926–27. Beer.	1926–27. Approximate cost.	1927–28. Spirits.	1927–28. Wines.	1927–28. Beer.	1927–28. Approximate cost.
				GALS.	GALS.	GALS.	RS.	GALS.	GALS.	GALS.	RS.
Vizagapatam ..	(1) Vizianagram Club	Vizianagram ..	12	40	9	16	1,803	99	12	84	4,480
	(2) Waltair Club	Waltair	131	* 296	* 38	* 228	*13,935	..	..	..	..
East Godavari ..	(1) European Club	Cocanada ..	25		219		5,402		195		5,250
	(2) Anglo-Indian Club	Do. ..	15		9		300		6		215
	(3) Free Masons Lodge	Rajahmundry ..	40		12		500		12		500
	(4) European Club	Do. ..	20		140		2,918		126		3,190
Madras	Madras Cricket Club	Chepauk, Madras.	400	294	37	415	12,918	312	26	595	15,012
The Nilgiris ..	(1) Gymkhana Club	Ootacamund ..	450	67	7	237	3,304	73	9	172	3,822
	(2) Kotagiri Club	Kotagiri ..	114	24	40	240	10,000	24	38	255	10,000
	(3) Ootacamund Club	Ootacamund ..	624	651	577	735	49,000	780	577	898	50,000
	(4) Coonoor Club	Coonoor ..	78	154	86	225	9,500	209	92	363	11,983
	(5) Gymkhana Club	Wellington ..	118	456	184	1,046	18,500	514	211	1,108	19,500
	(6) Sergeant Club, Lancashire Fusiliers.	Do. ..	50	65	12	2,750	8,629	93	12	4,400	13,223

	(7) Mango Range Club, Gudalur taluk.	Mango Range ..	10	12	..	32	514	21	5	64	*1,036
	(8) Nilgiri-Malabar Battalion Club.	Ootacamund ..	53	10	3	53	695	Figures not available.			
	(9) Aruvankadu Cordite Factory Club.	Aruvankadu ..	150	241	59	3,762	18,554	231	70	3,559	17,548
	(10) Officers' Mess	Wellington ..	No figures available. The mess is reported to be "an absolutely private institution."								
Malabar	(1) The Malabar Club	Calicut	241	618		930	24,289	735		1,238	32,010
	(2) Cosmopolitan Club	Do.	101	43			1,668	33			1,341

* Average annual figures based on the actuals of the period from 1st November 1925 to 31st October 1927.